



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF DORCHESTER WATER UTILITY

Principal Office: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF DORCHESTER WATER UTILITY**Utility Address:** 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**When was utility organized?****Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JUDY ROBIDA**Title:** CLERK TREASURER**Office Address:**228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**Telephone:** (715) 654 - 5006**Fax Number:** (715) 654 - 5083**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA116 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:****E-mail Address:** SOYKER@PCPROS.NET

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA116 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:****E-mail Address:** SOYKER@PCPROS.NET**Date of most recent audit report:****Period covered by most recent audit:** 1997 YEAR

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GARY GIEGER**Title:** SUPERINTENDENT**Office Address:**228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**Telephone:** (715) 654 - 5006**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

JOAN HUNSADER

JIM MARINA

BEA SEIDEL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	93,243	89,006	1
Operating Expenses:			
Operation and Maintenance Expense (401)	34,187	39,303	2
Depreciation Expense (403)	20,192	19,514	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,131	23,162	5
Total Operating Expenses	77,510	81,979	
Net Operating Income	15,733	7,027	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,733	7,027	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	25	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	25	0	
Total Income	15,758	7,027	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	15,758	7,027	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,585	10,642	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,585	10,642	
Net Income	2,173	(3,615)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	266,278	247,869	19
Balance Transferred from Income (433)	2,173	(3,615)	20
Miscellaneous Credits to Surplus (434)	22,026	22,026	21
Miscellaneous Debits to Surplus--Debit (435)	0	2	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	290,477	266,278	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE	25	4
Total (Acct. 419):	25	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVENESS	22,026	8
Total (Acct. 434):	22,026	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	93,243	0	0	0	93,243	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	93,243	0	0	0	93,243	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,225,467	1,187,367	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	233,779	212,800	2
Net Utility Plant	991,688	974,567	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,092	14,456	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,130	14,710	11
Other Accounts Receivable (143)	0	450	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	325,143	347,198	14
Materials and Supplies (150)	6,544	2,761	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	365,909	379,575	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,357,597	1,354,142	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	662,948	662,948	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	290,477	266,278	23
Total Proprietary Capital	953,425	929,226	
LONG-TERM DEBT			
Bonds (221)	271,040	271,040	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	271,040	271,040	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,737	25,088	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,642	10,642	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	12,379	35,730	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	120,753	118,146	38
Total Liabilities and Other Credits	1,357,597	1,354,142	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,225,467	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,225,467	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	233,779	0	0	0	9
Total Accumulated Provision	233,779	0	0	0	
Net Utility Plant	991,688	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	212,800				212,800	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,192				20,192	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	787				787	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,979	0	0	0	20,979	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	233,779	0	0	0	233,779	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,544	2,761	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,544	2,761	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	662,948	1
Changes during year (explain):		
NONE		2
Balance end of year	662,948	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bonds	04/30/1997	04/30/1999	5.85%	271,040	1
Total Bonds (Account 221):				271,040	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,131	2
Charged electric department expense		3
Charged sewer department expense	223	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,354	
Taxes paid during year:		
County, state and local taxes	22,026	6
Social Security taxes	1,198	7
PSC Remainder Assessment	130	8
Other (explain):		
NONE		9
Total payments and other debits	23,354	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
revenue bonds	10,642	13,585	13,585	10,642	1
Subtotal	10,642	13,585	13,585	10,642	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,642	13,585	13,585	10,642	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	118,146	0	0	0	0	118,146	1
Add credits during year:							
For Services	2,607					2,607	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	120,753	0	0	0	0	120,753	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,130	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,130	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	325,143	12
Total (Acct. 145):	325,143	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,206,417	0	0	0	1,206,417	1
Materials and Supplies	4,652	0	0	0	4,652	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	223,289	0	0	0	223,289	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	119,449	0	0	0	119,449	6
Other (specify):						
NONE					0	7
Average Net Rate Base	868,331	0	0	0	868,331	
Net Operating Income	15,733	0	0	0	15,733	8
Net Operating Income as a percent of						
Average Net Rate Base	1.81%	N/A	N/A	N/A	1.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	662,948	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	278,377	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	941,325	
Net Income		
Net Income	2,173	5
Percent Return on Proprietary Capital	0.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

1165 FEET OF ADDITIONAL MAIN WAS PUT IN DURING THE PAST YEAR

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INTEREST EXPENSE WAS HIGHER THIS YEAR DUE TO REVENUE BOND BEING OUTSTANDING
FOR A FULL YEAR

Balance Sheet (Page F-05)

ACCOUNTS PAYABLE WERE LOWER THIS YEAR DUE TO LESS PAYABLES DUE FOR ADDITIONS
TO PLANT AT YEAR END

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 30, 1999

Ms. Judy Robida, Clerk Treasurer
Village of Dorchester Water Utility
228 West Washington Avenue
P.O. Box 145
Dorchester, WI 54425-145

1998 Analytical Review DWCCA-1660-PJL

Dear Ms. Robida:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the PSC may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement time tables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.
2. During our review, we noted that while you report in the footnotes for the Services schedule that no financing was required for services, expenditures were from operations. Please explain why the utility reports contributions in aid of construction for services in Account 271 on page F-17.
3. Please provide the Total KWH used for pumping for the year, line 26 of the Pumping and Purchased Water Statistics schedule on page W-10 and follow this procedure in the future.
4. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions,

FINANCIAL SECTION FOOTNOTES

please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\june 30 1999 rev letters L 1.doc

cc: Ms. Joan Hunsader

Response received 8/26/99.

#1, Timetable will be implemented.

#2, "Per PSC rate tables, customers are charged a fee for service. The fees are set. If there are expenses in excess of the contributions received they are funded from operations.

#3, kwh should be 49,800.

#4, updated page W-14 provided.

Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 10, 1999

Ms. Judy Robida, Clerk Treasurer
Village of Dorchester Water Utility
228 West Washington Avenue
P.O. Box 145
Dorchester, WI 54425-0145

Re: 1998 Analytical Review DWCCA 1660 PJL

Dear Ms. Robida:

The analytical review letter you received from the Public Service Commission (PSC), dated June 30, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by August 24, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Peter J. Leege at (608) 267-9198.

Sincerely,

Clarence E. Mougín
Compliance Program Manager
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mougin\1998 AR response letters\1660 no response.doc

Enclosure

cc: Ms. Joan Hunsader (w/out enclosure)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	92,295	1
Total Sales of Water	92,295	
Other Operating Revenues		
Forfeited Discounts (470)	190	2
Other Water Revenues (474)	758	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	948	
Total Operating Revenues	93,243	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,854	5
General Operating Expenses (680-690)	10,333	6
Total Operation and Maintenance Expenses	34,187	
Other Operating Expenses		
Depreciation Expense (403)	20,192	7
Amortization Expense (404)		8
Taxes (408)	23,131	9
Total Other Operating Expenses	43,323	
Total Operating Expenses	77,510	
NET OPERATING INCOME	15,733	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	40	105	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	40	105	
Metered Sales to General Customers (461)				
Residential	273	11,685	33,918	4
Commercial	31	2,310	5,926	5
Industrial	22	9,895	10,547	6
Total Metered Sales to General Customers (461)	326	23,890	50,391	
Private Fire Protection Service (462)	12		6,880	7
Public Fire Protection Service (463)	1		33,728	8
Other Sales to Public Authorities (464)	6	358	1,191	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	346	24,288	92,295	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	33,728	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	33,728	
Forfeited Discounts (470):		
Customer late payment charges	190	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	190	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	749	7
Other (specify):		
PATRONAGE DIVIDENDS	9	8
Total Other Water Revenues (474)	758	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,203	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,244	3
Chemicals (630)	4,840	4
Supplies and Expenses (640)	1,996	5
Repairs of Water Plant (650)	1,209	6
Transportation Expenses (660)	362	7
Total Plant Operation and Maintenance Expenses	23,854	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,894	8
Office Supplies and Expenses (681)	775	9
Outside Services Employed (682)	1,394	10
Insurance Expense (684)	3,000	11
Employees Pensions and Benefits (686)	2,130	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	140	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,333	
Total Operation and Maintenance Expenses	34,187	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,026	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		223	2
Net property tax equivalent		21,803	
Social Security		1,198	3
PSC Remainder Assessment		130	4
Other (specify): NONE			5
Total tax expense		23,131	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207000				3
County tax rate	mills		8.762000				4
Local tax rate	mills		6.427000				5
School tax rate	mills		9.867000				6
Voc. school tax rate	mills		1.870000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.133000				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		27.133000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.427000				14
Combined School Tax Rate	mills		11.737000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.164000				17
Total Tax Rate	mills		27.133000				18
Ratio of Local and School Tax to Total	dec.		0.669443				19
Total tax net of state credit	mills		27.133000				20
Net Local and School Tax Rate	mills		18.164000				21
Utility Plant, Jan. 1	\$	1,187,368	1,187,368				22
Materials & Supplies	\$	2,761	2,761				23
Subtotal	\$	1,190,129	1,190,129				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,190,129	1,190,129				26
Assessment Ratio	dec.		0.964700				27
Assessed Value	\$	1,148,117	1,148,117				28
Net Local & School Rate	mills		18.164000				29
Tax Equiv. Computed for Current Year	\$	20,854	20,854				30
Tax Equivalent per 1994 PSC Report	\$	22,026					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,026					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	427		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	18,990		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	42,535	28,409	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	61,952	28,409	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,369		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	932		20
Total Pumping Plant	29,617	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,930		23
Total Water Treatment Plant	3,930	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,189		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			427	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			18,990	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			70,944	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,361	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,369	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			932	20
Total Pumping Plant	0	0	29,617	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,930	23
Total Water Treatment Plant	0	0	3,930	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,189	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,419		26
Transmission and Distribution Mains (343)	570,251		27
Fire Mains (344)	0		28
Services (345)	34,355	1,763	29
Meters (346)	25,449	1,578	30
Hydrants (348)	77,077	6,350	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,087,740	9,691	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,091		37
Other General Equipment (379)	2,037		38
Other Tangible Property (390)	0		39
Total General Plant	4,128	0	
Total utility plant in service directly assignable	1,187,367	38,100	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,187,367	38,100	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			373,419 26
Transmission and Distribution Mains (343)			570,251 27
Fire Mains (344)			0 28
Services (345)			36,118 29
Meters (346)			27,027 30
Hydrants (348)			83,427 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,097,431
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,091 37
Other General Equipment (379)			2,037 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,128
Total utility plant in service directly assignable	0	0	1,225,467
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,225,467

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,194	2,194	1
February			2,025	2,025	2
March			2,377	2,377	3
April			3,031	3,031	4
May			4,457	4,457	5
June			3,675	3,675	6
July			3,051	3,051	7
August			2,981	2,981	8
September			3,049	3,049	9
October			3,218	3,218	10
November			3,425	3,425	11
December			2,789	2,789	12
Total for year	0	0	36,272	36,272	
Less: Measured or estimated water used in main flushing and water treatment during year				1,222	13
Less: Other utility use				5,000	14
Other utility use explanation: BREAKS, TESTING					15
Water pumped into distribution system				30,050	16
Less: Water sold				24,288	17
Losses and unaccounted for				5,762	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				220	21
Date of maximum: 4/28/1998					22
Cause of maximum: BREAKS					23
Minimum gallons pumped by all methods in any one day during reporting year				7	24
Date of minimum: 2/26/1998					25
Total KWH used for pumping for the year				49,800	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1	2	47	30	324,000	Yes	1
WELL #2	3	51	30	168,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BLANK	BLANK	5
Year Installed	1968	1938	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	160	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	9
Year Installed	1964	1939	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		4
				5
Year constructed	1939	1992		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	110	170		10
Total capacity in gallons	100,000	250,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)		PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0215		19
				20
Is a corrosion control chemical used (yes, no)?		Y		21
				22
Is water fluoridated (yes, no)?		N		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,881	0	0	0	2,881
M	D	6.000	30,651	235	0	0	30,886
M	D	8.000	14,248	930	0	0	15,178
Total Within Municipality			47,780	1,165	0	0	48,945
Total Utility			47,780	1,165	0	0	48,945

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	277	5	0	0	282		1
M	0.750	16	0	0	0	16		2
M	1.000	31	0	0	0	31		3
M	1.250	1	0	0	0	1		4
M	1.500	6	0	0	0	6		5
M	2.000	6	0	0	0	6		6
Total Utility		337	5	0	0	342	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	367	12	0	(11)	368	11	1
1.000	8	0	0	0	8	0	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	1	6	0	4
2.000	6	0	0	0	6		5
4.000	0	1			1		6
Total:	387	13	0	(10)	390	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	292	32	14	6	0	24	368	1
1.000		3	3	0	2	0	8	2
1.250	1	0	0	0	0	0	1	3
1.500	3	0	3	0	0	0	6	4
2.000		1	3	1	0	1	6	5
4.000					1		1	6
Total:	296	36	23	7	3	25	390	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	88	3			91	2
Total Fire Hydrants	88	3	0	0	91	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-10)

kwh provided by utility on 8/26/99.
PJL

Reservoirs, Standpipes & Water Treatment (Page W-14)

Water treatment plant info provided by utility on 8/26.
PJL

Water Mains (Page W-15)

MAINS WERE FINANCED WITH PROCEEDS FROM GENERAL FUND

Water Services (Page W-16)

NO FINANCING REQUIRED FOR SERVICES. EXPENDITURES WERE FROM OPERATIONS

Meters (Page W-17)

ADJUSTMENTS WERE TO BALANCE TO ENDING INVENTORY
